

## Chapter VIII - Budget Guidelines and Contract Reimbursement

<b>Budget Guidelines</b>	Funds under the HECB DHP contract must be spent within the fiscal year budgeted, and cannot be carried forward. Unspent funds will be returned to the HECB and/or the State General Fund.
<b>Expenditure Limitations</b>	In-direct costs and major equipment purchases are not allowable expenditures under the DHP contract. In addition, contract funds <u>may not</u> be used to provide direct support, such as transportation vouchers, childcare assistance, tuition, etc. to displaced homemakers. Match funds should be secured to provide such assistance to displaced homemakers.
<b>Reallocating Funds</b>	The HECB must approve in writing any adjustments over 10% or any adjustments affecting salaries or benefits. The Contractor may reallocate up to ten (10) percent of budgeted funds between budget categories without modifying the contract/agreement.
<b>Records Retention</b>	Itemized records of all contract expenditures must be retained by the contractor for six years after final contract payment is remitted. The records are subject to program review or audit.
<b>Matching Fund Requirements</b>	<p>At least 30 percent of the total funding for the services provided under the Higher Education Coordinating Board contract must be provided by the sponsoring agency. Matching funds may be provided either in the form of supplemental funds or in the form of in-kind services. All matching funds must be managed separately. Matching funds must be available and committed for the entire period of the contract.</p> <p>In-kind contributions may include: materials, supplies, chargeable services, and salaries and fringe benefit costs for paid employees of the sponsoring organization. The salaries and fringe benefits cost for such employees should be calculated based on the number of hours the employees work directly in supporting the DHP.</p> <p>The dollar value of volunteer services should be calculated by determining the hourly rate for comparable paid positions for which the volunteer is fully qualified, and multiplying the hourly rate times the number of hours of service contributed.</p>

## **Calculating Match**

The following formula should be used to determine the required match amount:

$$[S/.7] - S = M$$

S=State DHP funds requested in the proposed budget

M=Total Match

### **Example**

Step 1: \$70,000 request – Proposed HECB funds

Step 2: Divide \$70,000 by .7 [equals \$100,000]

Step 3: Subtract \$70,000 from \$100,000 [\$30,000]

Step 4: \$30,000 is the minimum required 30 percent match

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## **Reimbursement of Contract Expenditures**

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The Displaced Homemaker Program contract outlines the following requirements for submitting invoices for reimbursement:

“The Contractor shall submit invoices quarterly together with a detailed statement of the services performed for which the Contractor is seeking compensation. The Contractor shall submit an Invoice Voucher (Form A19) prepared in a manner prescribed by the Board. These vouchers shall include such information as is necessary for the Board to determine the exact nature of all expenditures. Each voucher shall clearly indicate it is for services rendered in performance under agreement/ contract number \_\_\_\_\_.”

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## **Reimbursement Instructions**

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The Washington State Invoice Voucher (Form A19-A) must be used to request reimbursement under the DHP contract. Invoice Vouchers must be submitted for reimbursement at least quarterly. Invoice Vouchers should be submitted by mail to Brenda Landers, with original signatures recorded.

## **Mail Invoice Vouchers to:**

Brenda Landers  
Displaced Homemaker Program Manager  
Higher Education Coordinating Board  
P.O. Box 43430  
Olympia, WA 98504-3430

Questions about allowable costs or other matters pertaining to expenditures and reimbursements should be directed to Brenda Landers at 360.753.7827 or [brendal@hecb.wa.gov](mailto:brendal@hecb.wa.gov).

## Instructions for Completing the A-19 Invoice Voucher

The instructions below outline the manner in which the Invoice Voucher (Form A19-A) and detailed statement are to be prepared. An example is included for your reference.

1. **Vendor or Claimant:** Name and address of the contracting organization. Use the address where the payment is to be mailed.
2. **Agency Name:**  
Displaced Homemaker Program  
Higher Education Coordinating Board  
P.O. Box 43430  
Olympia, WA 98504-3430
3. **Agency No:** The HECB Agency No. is 3430.
4. **P.R. or Auth. No:** The assigned contract or agreement number for the contracting organization.
5. **Vendor's Certification:** Signature and title of the contractor's authorized signatory.
6. **Date (Signature):** The date the invoice was prepared. (Note: This date may not be prior to the date any expenses on the invoice were incurred.)
7. **Federal Taxpayer Identification:** The contractor's IRS assigned identification number.
8. **Description and Amounts of Expenditures:** Form A19-A should reflect only the budget categories detailed below. *All expenses submitted for reimbursement must have detailed statements and backup documentation, on file at the contracting organization.*
9. **Date (Description):** The inclusive dates for the expenditures for which the reimbursement is requested.

### 10. Expenditure Details

- a. **Personnel:** The actual amount of salaries and wages paid to staff under the DHP contract. Request for reimbursement should be for that portion of salaries and wages for which the employee was working on the Displaced Homemaker Program. Personnel should include the employer's share of fringe benefits paid on behalf of the employee, including payroll taxes, unemployment compensation, employer insurance plans, retirement, etc.

**Detailed Statements and Backup Documentation:** Payroll registers for salaried employees and signed time sheets for hourly employees.

- b. Travel:** Costs for DHP contractor staff to attend DHP meetings and to conduct other program business away from assigned workstations. Travel expenses shall be paid in accordance with rates set pursuant to RCW 43.03.050 and RCW 43.03.060 in effect at the time the travel is taken. State travel rates can be found at [www.ofm.wa.gov/policy/colormap.pdf](http://www.ofm.wa.gov/policy/colormap.pdf). Per-diem lodging limits must be strictly adhered to, unless the DHP Program Manager has approved exception in advance.

**Detailed statements and Backup Documentation:** Includes travel destination, purpose, and reimbursable expenses.

- c. Facilities:** Actual costs associated with rental fees for classroom space, office space, or space associated with holding outreach workshops.

**Detailed statements and Backup Documentation:** Documentation of size of space used and calculations used to determine cost.

- d. Supplies/Materials:** Actual costs of office supplies, office management software, photocopies, small equipment, and curriculum materials including student handbooks, videos, and resource library materials. **(Major equipment purchases [\$1,500 or more] are not allowed.** During graduation ceremonies, refreshments (cake, drinks, snacks, etc.) are allowable under the contract. (SAAM Manual Chapter 70.10)
- e. Communications:** Actual costs of telephones, Internet connections and services, postage, and advertising and marketing.
- f. Other:** Costs associated with subcontracts, accounting services, etc. **(MUST be specified on the A19 Invoice Voucher.)**

**Detailed statements and Backup Documentation – Items 4 through 6:** Documentation of materials purchased, description of purpose and use, invoices, etc. must be maintained.